IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

CIVIL WRIT No. 2206 of 2007

M/S.KALPATARU MINERALS,
V/S
STATE OF RAJ.

Mr. VARUN GOYAL, for the appellant / petitioner

Date of Order : 16.5.2007

HON'BLE SHRI N P GUPTA,J.

ORDER

Heard learned counsel for the petitioner.

On the lease deed being submitted for Registration, the site was got inspected on 20.8.98, and on the basis of that report leviable stamp duty was assessed, and a notice was given to the petitioner. A reply was submitted 14.9.98 by the petitioner and declined to pay the stamp duty.

In such circumstances, the DIG-cum-Collector vide order Annexure 3 has determined leviable Stamp Duty and penalty, against which order the revision has been filed before the Board of Revenue and admittedly the requirement of maintainability of revision, being of depositing of 50% amount, has not been complied with and, therefore, the Board of Revenue has returned the revision to the petitioner.

While passing the order, the learned Board of Revenue relied upon a judgment of this Court, passed in SBCWP No. 2776/2005 dated 28.7.2005 and other judgment of the Board of Revenue itself. It is not shown by learned counsel for the petitioner, as to how the judgment of this Court has wrongly been considered by the Board of Revenue. The petitioner also has not produced the copy of the inspection report dated 20.8.98, nor of the reply submitted by the petitioner on 14.8.98.

Considering the totality of the circumstances, and the material available on record of this writ petition, I do not find the order of learned Board of Revenue to be suffering from any error requiring interference in my writ jurisdiction. The writ petition, therefore, is dismissed summarily.

(N P GUPTA),J.

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